THE HON'BLE SRI JUSTICE BILAL NAZKI
AND
THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO

WRIT PETITION No.27166 of 2006

Date: 17-01-2007.

Between :

M/s. Guntupalli Venkata Rao.

.....Petitioner

And

Commercial Tax Officer, Gandhi Chowk, Tenali & another.

.....Respondents.

THE HON'BLE SRI JUSTICE BILAL NAZKI
AND
THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO

WRIT PETITION No.27166 of 2006

ORDER : (Per Hon'ble Sri Justice Bilal Nazki)

Heard learned Counsel for the petitioner as well as the learned Government Pleader for Commercial Taxes.

The grievance of the petitioner is that a garnishee notice was issued by the 1st respondent with respect to Assessment Years 2001-02, 2002-03 and 2003-04 without serving any assessment order on the assessee. The learned Government Pleader submits that there was some mistake with respect to the years 2001-02 and 2002-03 and the garnishee notice with respect to these two Assessment Years has already been withdrawn. But he submits on instructions, that with regard to Assessment Year 2003-04, the copy of the assessment order was served on the petitioner.

We have seen a photocopy of the order, which is stated to have been served on the assessee. The name of assessee is Guntupalli Venkata Rao, but the notice bears an endorsement of receiving copy by somebody else, which reads like P.Subba Rao. On the face of it, this order has not been served on the petitioner. Therefore, we allow the writ petition and direct that a copy of order

of assessment for the Assessment Year 2003-04 be also served on the petitioner, who may take remedies, which may be available to him in law, against the order of assessment.

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BILAL NAZKI, J

17th January 2007.

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NOOTY RAMAMOHANA RAO, J

ajr